

EXHIBIT B

Evidence of Transfer of Claim

EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, POPULAR GESTIÓN, S.G.I.I.C., S.A. ("Seller") does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to BANCO POPULAR ESPANOL S.A. ("Purchaser") 100% of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, its claims against LEHMAN BROTHERS OTC DERIVATIVES INC. and LEHMAN BROTHERS HOLDINGS INC. (the "Debtors"), in the amount of \$1,378,238.79, docketed as Claim No. 35432 and Claim No. 30092, respectively (the "Claims") in the United States Bankruptcy Court, Southern District of New York (the "Bankruptcy Court"), Case No. 08-13555 (JMP) (Jointly Administered).

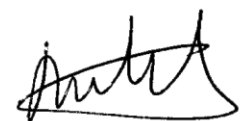
Seller hereby waives any objection to the transfer of the Claims to Purchaser on the books and records of the Debtors and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Purchaser the foregoing Claims, recognizing Purchaser as the sole owner and holder of the Claims, and directing that all payments or distributions of money or property in respect of the Claims be delivered or made to Purchaser.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM is executed
this 1st day of September 2010.

POPULAR GESTIÓN, S.G.I.I.C., S.A.

By: 

Name: MIGUEL COLOMBÁS CALAFAT
Title: DIRECTOR GENERAL


RAFAEL HURTADO COLL
FIRMA AUTORIZADA

BANCO POPULAR S.A.

By: 

Name: Eufemio Morales
Title: Controller